



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



September 24, 2014

Property: **108 North Eutaw Street, Baltimore, Maryland**
Project Number: **30601**

Dear :

I have concluded my review of your appeal of the decision of the National Register of Historic Places, National Park Service, denying your request for certification of significance for the property cited above. The appeal was made in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you,

for participating in the appeal hearing on September 4, 2014, and for providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record and all available documentation, including the information provided as part of your appeal and subsequent to our appeal meeting, I have determined that at the time of your application for certification of significance, the building at 108 North Eutaw Street did not contribute to the Market Center historic district in which it is located. Accordingly, the decision issued by the National Register on July 21, 2014, denying "certified historic structure" status for this building is hereby affirmed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 CFR 67.5), define a building which contributes to the significance of a district as "one which by location, settings, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development." Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features "have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost."

The building at 108 North Eutaw Street was constructed in the 1870s as a four-story (with basement), three-bay brick commercial building with a mansard roof. A photograph from the 1920s shows that the

building was elaborately detailed with decorative window moldings, a prominent bracketed cornice above the third floor, a commercial storefront with transom lights, and was covered with stucco scored to suggest ashlar masonry.

At the time of the Part 1 application, the building had been extensively altered from its original appearance. In the 1980s, the building was joined to the adjacent building at 106 North Eutaw to create a restaurant. At that time, the two buildings were connected internally and the two facades were modified to present a more uniform appearance than had been the case historically. At 108 North Eutaw, the entire fourth floor, with its Mansard roof, was removed, the decorative cornice was removed and the parapet was raised to match the height of 106 North Eutaw, the window hoods and window sash were removed, and the scored stucco was covered with a smooth finish. The original storefront has been lost and a new commercial storefront and a pent roof spanning both buildings were installed. As a result of those modifications, very little remains of the historic facade of 108 North Eutaw except for the window openings and sills on the second and third floors. Even the overall massing and proportions of the building were altered when the fourth floor was removed and the parapet was raised.

The building's historic character, for nearly 100 years and during the historic district's entire period of significance, was that of an elaborately-decorated Victorian commercial building, reflective of the rich architectural heritage of the Market Center area of Baltimore. Today, the building at 108 North Eutaw Street does not retain sufficient historic integrity to add to the district's sense of time and place. The alterations to the building, which have drastically changed its appearance, occurred after the district's defined period of significance.

The photographs you submitted after the appeal do not substantially add to the information that was available to the National Register when the initial determination was made. After thoroughly considering all of the documentation, I have determined that the truncated and greatly altered building which remains today does not convey the building's very distinctive appearance during the period of significance for the Market Street historic district.

Thus, I find that the overall historic integrity of the building has been lost due to the extensive exterior alterations that have occurred after the district's defined period of significance and, consequently, that 108 North Eutaw Street is not a "certified historic structure" for purposes of Federal tax law.

As Department of the Interior regulations provide, my decision is the final administrative decision with respect to the June 10, 2014, denial that the National Register issued regarding the certification of significance. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning the specific tax consequences of this decision, or interpretations of the Internal Revenue Code of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: MD SHPO
IRS